
STATUTORY INSTRUMENTS

1994 No. 1978

**The Value Added Tax Tribunals
Appeals (Northern Ireland) Order 1994**

2. If any party to proceedings before a VAT and duties tribunal in Northern Ireland is dissatisfied in point of law with a decision of the tribunal he may, notwithstanding section 11 of the Tribunals and Inquiries Act 1992 (1), appeal from the tribunal direct to the Court of Appeal if—

- (a) the parties consent;
- (b) the tribunal endorses its decision with a certificate that the decision involves a point of law relating wholly or mainly to the construction of an enactment, or of a statutory instrument, or of any of the Community Treaties or of any Community Instrument, which has been fully argued before it and fully considered by it; and
- (c) the leave of the Court of Appeal has been obtained.